

APPENDIX A

**GUIDANCE AND SAMPLES FOR PREPARATION
OF THE KOREAN EMPLOYEE TIME AND ATTENDANCE SHEET
FOR 4-10 CWS EMPLOYEES**

A-1. **GENERAL:** This appendix provides procedures for the 4-10 hours compressed work schedule (CWS). Under this schedule, employees will work 10 hours a day for 4 days each work week, and therefore, the participating employee will designate one day, with the management approval, as their CWS day off during each work week. The following samples of the Korean Employee Time Sheet are prepared based on the designated CWS day off on Monday, otherwise specified. For the purpose of explanation, each example is a breakdown into two areas: the first three lines indicate week days, week, and the employee's CWS daily work schedule; the last three or four lines show sample T&A entries. *Please remember that this appendix provides detailed instructions only for reporting hours of annual/sick leave, overtime, and holidays that will be applied to CWS employees, while others will be applied in the same manner for normal employees covered by chapter 5.*

A-2. **CODING FOR CWS TIME EARNED AND USED:** T&A reports will show CWS time earned and used as illustrated below.

a. Two hours each on the 10-hour CWS workdays will be recorded as CWS time earned (i.e., ZE2), and the CWS time earned will be offset by charging 8 hours on the CWS day off as CWS time used (i.e., ZU8). Overtime rates will not be paid for those CWS daily scheduled work hours even if the employee actually worked 10 hours (exceeding 8 hours a day) on a CWS scheduled day. On the 10 hour workdays, two of the hours which exceed 8 regular hours, are not paid hours, until offset against the scheduled dayoff. This means, if the employee worked on his scheduled day off, in addition to worked hours, employee will be paid his/her ZU hours.

⇒ An employee has designated Monday as his/her CWS day off during the work week beginning 4 Apr 07.

| Days | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Apr 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|--------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| CWS | DO | Off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | 10 | 10 | 10 | 10 | | 40 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | | 40 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | | | | | | ZU8 |

b. When a work week period extends into the following month, the CWS time earned balance will be carried forward to the following month by the timekeeper to be used on the appropriate CWS day off.

A-3. **ANNUAL AND SICK LEAVE:** Annual and sick leave will be charged based on the CWS daily scheduled hours (i.e., 10 hours for a scheduled CWS workday). T&A reports will show annual and sick leave taken as illustrated below.

⇒ An employee took annual leave (whole days) on 3 and 6 Apr 07. If the employee took sick leave on those days, it would show the same number of hours with "S" in place of "A".

| Days | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Apr 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|---------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| CWS | DO | off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | A10 | 10 | 10 | A10 | | 40 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | A10 | | | A10 | | ZU8/A20 |

A-4. OVERTIME PAY:

a. All hours actually worked in excess of the CWS daily scheduled hours on a scheduled workday (i.e., in excess of 10 hours for an 10-hour CWS workday) will be paid at the overtime rate. T&A reports will show overtime hours as illustrated below.

- ⇒ An employee worked 12 hours on 6 Apr 07. The employee worked two hours more than the scheduled CWS hours and, therefore, the employee will be paid 2 hours at the overtime rate for that day.

| Days | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Apr 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|--------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| CWS | DO | off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | 10 | 10 | 10 | 12 | | 42 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| OT | | | | | | 2 | | OT2 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | | | | | | ZU8 |

b. All hours actually worked in excess of 44 hours in any week will be paid at the overtime rate.

- ⇒ An employee (whose workdays are Monday thru Friday, including the CWS day off) worked 8 hours on 7 Apr 07 (Saturdays). The employee will be paid 4 hours at the overtime rate and 4 hours at the regular rate for the Saturday.

| Days | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Apr 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|--------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| CWS | DO | Off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | 10 | 10 | 10 | 10 | 8 | 48 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | 4 | 44 |
| OT | | | | | | | 4 | OT4 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | | | | | | ZU8 |

c. When CWS employees work on their CWS day off, overtime pay will be paid for the actual hours worked in excess of 44 hours in that week.

- ⇒ Example: An employee actually worked 10 hours on the employee's CWS day off. The employee will be paid 6 hours at the overtime rate and 4 hours at the regular rate by charging to EW.

| Days | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Apr 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|---------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Total |
| CWS | DO | off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | 10 | 10 | 10 | 10 | 10 | | 50 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| OT | | 6 | | | | | | OT6 |
| | | EW4 | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8/EW4 |
| | | ZU8 | | | | | | ZU8 |

A-5. **HOLIDAYS:**

a. When an employee's scheduled 10-hour CWS workday falls on an authorized holiday, the employee will be credited with two hours of CWS time earned.

⇒ An employee's 10-hour CWS workday is an authorized holiday (6 Jun 07). T&A reports will show this as illustrated below.

| Days | 3 | 4 | 5 | 6 | 7 | 8 | 9 | June 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|---------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | |
| CWS | DO | off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | 10 | 10 | 10 | 10 | | 40 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | | H10 | | | | ZU8/H10 |

b. When an employee's scheduled CWS day off falls on an authorized holiday, the employee will not be authorized an alternate day off.

⇒ An employee's CWS day off is an authorized holiday (6 Jun 07). T&A reports will show (as illustrated below) as if there were no holiday involved.

| Days | 3 | 4 | 5 | 6 | 7 | 8 | 9 | June 07 |
|------------|-----|-----|-----|-----|-----|-----|-----|---------|
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | |
| CWS | DO | 10 | 10 | Off | 10 | 10 | DO | 40 |
| Actual | | 10 | 10 | | 10 | 10 | | 40 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| | | ZE2 | ZE2 | | ZE2 | ZE2 | | ZE8 |
| | | | | ZU8 | | | | ZU8 |

c. When an employee takes a holiday off on the employee's CWS workday, the employee will be charged holiday off as scheduled.

⇒ An employee whose 10-hour CWS workday is an authorized holiday (6 Jun 07) took the holiday off. T&A reports will show this as illustrated below.

Standard Operating Procedures for KTAM

| | | | | | | | | |
|------------|-----|-----|-----|-----|-----|-----|-----|---------|
| Days | 3 | 4 | 5 | 6 | 7 | 8 | 9 | June 07 |
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | |
| CWS | DO | off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | 10 | 10 | 10 | 10 | | 40 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | | H10 | | | | ZU8/H10 |

d. When an employee works on an authorized holiday, all hours actually worked on the holiday will be paid at the holiday premium rate.

- ⇒ An employee worked 10 hours as scheduled on an authorized holiday (6 Jun 07). The employee will be paid for 10 hours at the holiday premium rate. T&A reports will show this as illustrated below.

| | | | | | | | | |
|------------|-----|-----|-----|------|-----|-----|-----|----------|
| Days | 3 | 4 | 5 | 6 | 7 | 8 | 9 | June 07 |
| Week | Sun | Mon | Tue | Wed | Thu | Fri | Sat | |
| CWS | DO | Off | 10 | 10 | 10 | 10 | DO | 40 |
| Actual | | | 10 | 10 | 10 | 10 | | 40 |
| T&A report | | | | | | | | |
| D | DO | 8 | 8 | 8 | 8 | 8 | DO | 40 |
| | | | ZE2 | ZE2 | ZE2 | ZE2 | | ZE8 |
| | | ZU8 | | HW10 | | | | ZU8/HW10 |

